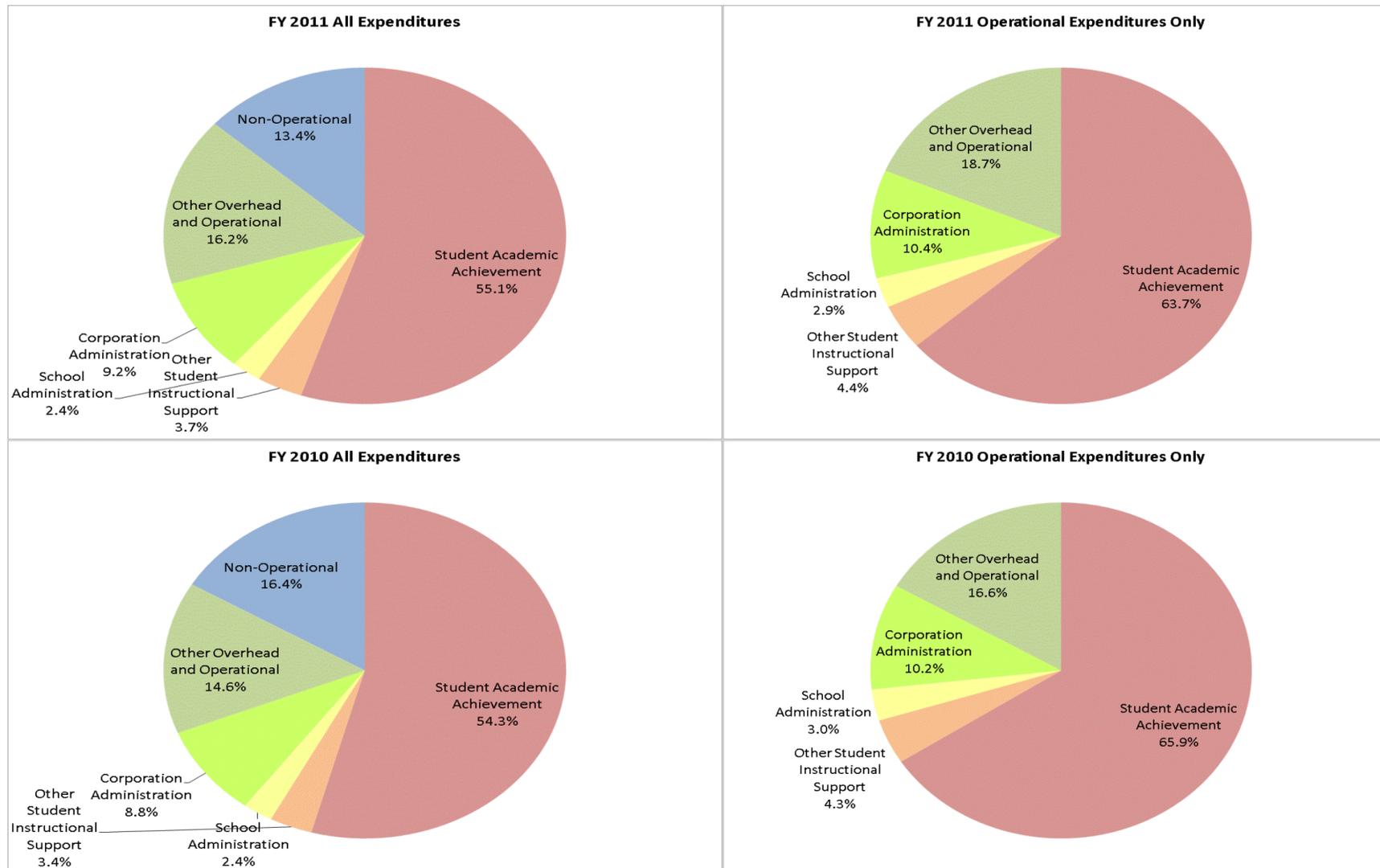


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Lake Central School Corp (4615)**

Lake Central School Corp (4615)

Student Instructional Category	FY 2001	FY01 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2010	FY10 % of Total Exp	FY 2011	FY11 % of Total Exp
Student Academic Achievement	\$39,574,498	55.7%	\$50,457,130	58.7%	\$65,114,314	54.3%	\$62,573,192	55.1%
Student Instructional Support	\$5,545,261	7.8%	\$6,290,710	7.3%	\$7,019,957	5.9%	\$6,933,332	6.1%
Overhead and Operational Nonoperational	\$14,010,564	19.7%	\$15,626,957	18.2%	\$28,081,775	23.4%	\$28,761,889	25.3%
Nonoperational	\$11,894,450	16.7%	\$13,643,172	15.9%	\$19,725,508	16.4%	\$15,207,146	13.4%
<b>Grand Total</b>	<b>\$71,024,773</b>		<b>\$86,017,968</b>		<b>\$119,941,554</b>		<b>\$113,475,559</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	63.5%	66.0%	60.1%	61.3%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Lake Central School Corp (4615)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten		\$151,458	\$1,115,239	\$1,147,581		> 500%	3%
	11100 Regular Programs; Elementary	\$9,213,733	\$10,644,719	\$13,815,947	\$14,041,098	52%	32%	2%
	11200 Regular Programs; Middle/Junior High	\$4,874,130	\$5,516,189	\$11,139,447	\$11,637,817	139%	111%	4%
	11300 Regular Programs; High School	\$6,977,477	\$7,371,891	\$10,495,416	\$10,677,599	53%	45%	2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$915,492	\$637,774			-30%
	11470 Vocational Education; Business Education	\$3,329		\$1,490	\$630	-81%		-58%
	11590 Other Vocational Education Programs	\$91,326	\$117,225	\$186,744	\$234,180	156%	100%	25%
	11910 Other Regular Programs; Competency Testing	\$20,536				-100%		
	12110 Gifted And Talented; Gifted and Talented	\$117,473	\$70,419	\$87,956	\$88,065	-25%	25%	0%
	12210 Mental Disabilities; Mild Mental Disabilities	\$367,620	\$506,530	\$628,351	\$629,875	71%	24%	0%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$276,307	\$528,939	\$1,281,455	\$1,201,519	335%	127%	-6%
	12230 Mental Disabilities; Severe Mental Disabilities	\$220,801	\$282,196	\$424,721	\$415,564	88%	47%	-2%
	12310 Physical Impairment; Orthopedic Impairment	\$204,583	\$233,543	\$254,041	\$278,512	36%	19%	10%
	12330 Physical Impairment; Visual Impairment	\$55,409	\$69,913	\$108,994	\$111,286	101%	59%	2%
	12340 Physical Impairment; Hearing Impairment	\$67,624	\$78,500	\$18,165	\$19,865	-71%	-75%	9%
	12350 Physical Impairment; Homebound	\$45,466	\$44,577	\$184,317	\$134,960	197%	203%	-27%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$52,291	\$426,670	\$505,095	\$438,852	> 500%	3%	-13%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$653,192	\$536,157	\$831,370	\$823,095	26%	54%	-1%
	12510 Culturally Different; Communication Disorders	\$40,982	\$16,831			-100%	-100%	
	12610 Learning Disability	\$2,448,891	\$3,291,060	\$4,934,016	\$4,695,285	92%	43%	-5%
	12710 Equal Opportunity At Risk	\$33,912	\$24,804	\$32,652	\$16,187	-52%	-35%	-50%
	12810 Special Education Preschool	\$511,538	\$643,193	\$1,015,108	\$1,045,916	104%	63%	3%
	12900 Other Special Programs	\$2,002,582	\$2,007,801	\$7,188,478	\$5,255,913	162%	162%	-27%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$5,742				-100%		
	14100 Summer School Programs; Elementary	\$201,761	\$147,814	\$215,821	\$164,960	-18%	12%	-24%
	14200 Summer School Programs; Middle/Junior High School	\$55,336	\$23,880	\$54,383	\$29,169	-47%	22%	-46%
	14300 Summer School Programs; High School	\$282,797	\$145,305	\$316,360	\$267,029	-6%	84%	-16%
	16100 Remediation Testing	\$129,994	\$169,210	\$154,885	\$3,712	-97%	-98%	-98%
	16200 Preventive Remediation	\$82,383	\$31,645	\$60,824	\$17,219	-79%	-46%	-72%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)			\$179,897	\$309,342			72%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$2,925,388	\$3,698,376	\$5,365,693	\$5,467,120	87%	48%	2%
	22110 Improvement of Instruction; Service Area Direction	\$208,058	\$289,932	\$620,992	\$386,687	86%	33%	-38%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$135,703	\$304,462	\$1,099,785	\$692,936	411%	128%	-37%
	22130 Improvement of Instruction; Instructional Staff Training				\$30,116			
	22190 Improvement of Instruction; Other Improvement of Instructional Services				\$150			
	22210 Library/Media Services; Service Area Direction	\$202,787	\$13,464	\$8,286	\$9,397	-95%	-30%	13%
	22220 Library/Media Services; School Library	\$394,735	\$290,350	\$338,938	\$179,454	-55%	-38%	-47%
	22320 Instruction, Related Technology; Student Learning Centers			\$218,829	\$17,357			-92%
	22340 Instruction, Related Technology; Systems Application Development			\$18,725				-100%
	22360 Instruction, Related Technology; Network Support	\$8,197		\$31,780	\$100,136	> 500%		215%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$677,827	\$1,341,059	\$1,264,626	\$1,352,282	100%	1%	7%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service				\$14,555			
	26497 2007 Account Code - Teachers Retirement Fund	\$425,742	\$2,951,258					
<b>Student Academic Achievement Total</b>		<b>\$34,015,651</b>	<b>\$41,969,369</b>	<b>\$65,114,314</b>	<b>\$62,573,192</b>	<b>84%</b>	<b>49%</b>	<b>-4%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$22,233	\$25,612	\$30,676	\$22,092	-1%	-14%	-28%
	21130 Attendance and Social Work Services; Social Work Services	\$254,608	\$223,411	\$387,896	\$414,284	63%	85%	7%
	21210 Guidance Services; Service Area Direction	\$619,641	\$538,518	\$556,706	\$571,634	-8%	6%	3%
	21220 Guidance Services; Counseling Services	\$355				-100%		
	21340 Health Services; Nurse Services	\$297,199	\$363,534	\$540,330	\$508,004	71%	40%	-6%
	21390 Health Services; Other Health Services			\$13,595	\$13,925			2%
	21410 Psychological Services; Service Area Direction	\$123,861		\$4,901	\$5,898	-95%		20%
	21420 Psychological Testing	\$343,439	\$445,853	\$543,010	\$533,764	55%	20%	-2%
	21430 Psychological Counseling	\$10,479	\$40,994	\$21,907	\$13,277	27%	-68%	-39%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$626,497	\$815,171	\$1,066,629	\$1,120,628	79%	37%	5%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Lake Central School Corp (4615)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	21610 Occupational Therapy, Related Services; Service Area Direction			\$642				-100%
	21810 Special Education Administration; Service Area Direction	\$341,077	\$396,660	\$563,917	\$557,907	64%	41%	-1%
	21890 Special Education Administration; Other Special Education Administration	\$278,594	\$271,228	\$373,861	\$368,664	32%	36%	-1%
	21910 Other Support Services, Students; Service Area Direction			\$28,048	\$49,705			77%
	24100 Office of The Principal	\$1,747,284	\$1,924,455	\$2,887,839	\$2,753,550	58%	43%	-5%
<b>Student Instructional Support Total</b>		<b>\$4,665,267</b>	<b>\$5,045,437</b>	<b>\$7,019,957</b>	<b>\$6,933,332</b>	<b>49%</b>	<b>37%</b>	<b>-1%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$124,437	\$79,667	\$108,157	\$172,080	38%	116%	59%
	23150 Board of Education; Legal Services	\$22,168	\$80,565	\$74,725	\$305,996	> 500%	280%	309%
	23190 Board of Education; Other Governing Body Services		\$38,727	\$57,871	\$56,314		45%	-3%
	23210 Executive Administration; Office of The Superintendent	\$204,530	\$172,590	\$303,827	\$253,165	24%	47%	-17%
	23220 Executive Administration; Community Relations				\$48,018			
	23290 Executive Administration; Other Executive Administration Services	\$179,495	\$160,515	\$226,442	\$255,673	42%	59%	13%
	25110 Fiscal Services; Office of The Business Manager	\$335,801	\$188,388	\$317,761	\$283,112	-16%	50%	-11%
	25180 Fiscal Services; Property Accounting				\$250			
	25191 Other Fiscal Services; Refund of Revenue	\$54,344	\$42,445	\$4,261	\$10,246	-81%	-76%	140%
	25193 Other Fiscal Services; Printed Forms	\$2,639	\$767			-100%	-100%	
	25195 Other Fiscal Services; Bank Account Service Charge				\$691			
	25199 Other Fiscal Services; Other			\$100				-100%
	25300 Printing, Publishing, and Duplicating Services	\$121,182	\$85,087	\$100,329	\$26,588	-78%	-69%	-73%
	25730 Personnel Services; Personnel Services				\$1,000			
	25750 Personnel Services; Health Services			\$8,467,583	\$8,532,182			1%
	25790 Personnel Services; Other Professional Services			\$106,141				-100%
	25840 Administrative Technology Services; Systems Operations			\$172,836	\$247,155			43%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$613,313	\$196,785			-68%
	25890 Other Technology Services	\$32,645				-100%		
	25920 Ditch Assessments		\$15,667				-100%	
	25950 Other Assessments			\$53				-100%
	25990 Other Support Services, Central	\$2,257	\$12,973			-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,302,139	\$5,144,955	\$7,105,607	\$8,581,555	62%	67%	21%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$258,690	\$132,125	\$162,189	\$219,603	-15%	66%	35%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$314,658	\$1,058,462	\$1,327,564	\$685,164	118%	-35%	-48%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,570	\$4,419					
	26700 Operation and Maintenance of Plant Services; Insurance	\$122,583	\$369,527	\$333,823	\$346,742	183%	-6%	4%
	27010 Student Transportation; Service Area Direction	\$210,926	\$164,483	\$281,472	\$325,089	54%	98%	15%
	27100 Student Transportation; Vehicle Operation	\$1,586,757	\$1,652,086	\$2,641,229	\$2,651,205	67%	60%	0%
	27200 Student Transportation; Monitoring Services	\$241,316	\$181,429	\$413,805	\$442,709	83%	144%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$552,227	\$714,059	\$932,766	\$1,072,529	94%	50%	15%
	27400 Student Transportation; Purchase of School Buses	\$601,681	\$711,994	\$377,777		-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$77,040	\$117,677	\$199,906	\$208,106	170%	77%	4%
	27900 Student Transportation; Other Student Transportation Services	\$40,983	\$36,663	\$317,824	\$610,375	> 500%	> 500%	92%
	27910 Student Transportation; Bus Driver Training			\$692				-100%
	31100 Food Services Operations; Service Area Direction		\$157,369	\$204,711	\$223,248		42%	9%
	31200 Food Services Operations; Food Preparation and Dispensing	\$768,153	\$691,655	\$1,068,848	\$1,065,980	39%	54%	0%
	31300 Food Services Operations; Food Delivery	\$18,286	\$20,278	\$30,538	\$30,212	65%	49%	-1%
	31400 Food Services Operations; Food Purchases	\$1,287,862	\$1,545,479	\$2,029,375	\$1,817,817	41%	18%	-10%
	31900 Other Food Services	\$136,582	\$134,018	\$100,251	\$92,303	-32%	-31%	-8%
<b>Overhead and Operational Total</b>		<b>\$12,602,951</b>	<b>\$13,714,070</b>	<b>\$28,081,775</b>	<b>\$28,761,889</b>	<b>128%</b>	<b>110%</b>	<b>2%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$53,555	\$59,836	\$68,197	\$45,798	-14%	-23%	-33%
	33400 Athletic Coaches	\$503,889	\$397,483	\$764,325	\$923,711	83%	132%	21%
	33990 Other Community Services; Other	\$36				-100%		
	40100 Facilities Acquisition and Construction; Service Area Direction	\$29,912	\$33,899	\$24,214		-100%	-100%	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$36	\$79,836	\$280,824	\$59,702	> 500%	-25%	-79%
	43000 Facilities Acquisition and Construction; Professional Services	\$267,823	\$582,846	\$74,448	\$71,744	-73%	-88%	-4%
	45100 Building Acquisition, Construction and Improvements	\$2,927,413	\$2,190,440	\$6,111,158	\$2,512,020	-14%	15%	-59%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,826,820	\$2,057,454	\$2,163,948	\$1,793,259	-2%	-13%	-17%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Lake Central School Corp (4615)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$229,576	\$267,235	\$209,488	\$80,596	-65%	-70%	-62%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$15,576	\$5,561	\$7,795	\$15,089	-3%	171%	94%
	51100 Debt Services; Principal on Debt; Bonds	\$293,293	\$1,638,951	\$1,414,608	\$1,050,000	258%	-36%	-26%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt				\$34,298			
	52100 Debt Services; Interest on Debt; Bonds			\$471,058	\$836,663			78%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$255,700	\$541,834	\$514,140	\$83,211	-67%	-85%	-84%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,298,729	\$5,296,770	\$6,030,000	\$5,090,000	-4%	-4%	-16%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$1,360,429	\$2,304,234			69%
	53200 Debt Services; Lease Rental; Equipment ; Principal			\$126,984	\$48,940			-61%
	54200 Common School Fund; Principal		\$200,657	\$97,686	\$244,706		22%	151%
	54250 Common School Fund; Interest				\$9,036			
	59100 Other Debt Services Obligations; Registrars Fee	\$17,360	\$22,099	\$6,206	\$2,840	-84%	-87%	-54%
	59200 Other Debt Services Obligations; Bank Fee				\$1,300			
<b>Nonoperational Total</b>		<b>\$11,719,717</b>	<b>\$13,374,903</b>	<b>\$19,725,508</b>	<b>\$15,207,146</b>	<b>30%</b>	<b>14%</b>	<b>-23%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$572,889	\$532,480					
	26492 2007 Account Code - Social Security	\$2,943,574	\$2,230,271					
	26493 2007 Account Code - Workmen's Compensation	\$225,083	\$150,369					
	26494 2007 Account Code - Group Insurance	\$4,279,641	\$8,932,438					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$68,632					
<b>Prorated By Fund Total</b>		<b>\$8,021,187</b>	<b>\$11,914,189</b>					